

eign Insurers” for “Documentary Stamp Taxes” as chapter heading and struck out items relating to subchapters C to E.

1965—Pub. L. 89-44, title IV, §401(a), June 21, 1965, 79 Stat. 148, struck out items relating to subchapters A and B.

#### EFFECTIVE DATES OF REPEAL

Section 701(c)(1) of Pub. L. 89-44 provided that: “The amendments made by section 401 [repealing sections 4301 to 4305, 4311 to 4315, 4321 to 4324, 4331 to 4333, 4341 to 4346, 4351 to 4354 and 4381 of this title] (relating to documentary stamp taxes) shall apply on and after January 1, 1966.”

Repeal of sections 4361 to 4363, 4375, 4382 to 4384 by section 1904(a)(12) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

### § 4371. Imposition of tax

There is hereby imposed, on each policy of insurance, indemnity bond, annuity contract, or policy of reinsurance issued by any foreign insurer or reinsurer, a tax at the following rates:

#### (1) Casualty insurance and indemnity bonds

4 cents on each dollar, or fractional part thereof, of the premium paid on the policy of casualty insurance or the indemnity bond, if issued to or for, or in the name of, an insured as defined in section 4372(d);

#### (2) Life insurance, sickness, and accident policies, and annuity contracts

1 cent on each dollar, or fractional part thereof, of the premium paid on the policy of life, sickness, or accident insurance, or annuity contract; and

#### (3) Reinsurance

1 cent on each dollar, or fractional part thereof, of the premium paid on the policy of reinsurance covering any of the contracts taxable under paragraph (1) or (2).

(Aug. 16, 1954, ch. 736, 68A Stat. 521; Mar. 13, 1956, ch. 83, §5(9), 70 Stat. 49; Pub. L. 85-859, title I, §141(a), Sept. 2, 1958, 72 Stat. 1300; Pub. L. 86-69, §3(f)(3), June 25, 1959, 73 Stat. 140; Pub. L. 89-44, title VIII, §804(b), June 21, 1965, 79 Stat. 160; Pub. L. 94-455, title XIX, §1904(a)(12), Oct. 4, 1976, 90 Stat. 1812; Pub. L. 98-369, div. A, title II, §211(b)(23), July 18, 1984, 98 Stat. 757; Pub. L. 100-203, title X, §10242(c)(3), Dec. 22, 1987, 101 Stat. 1330-423; Pub. L. 101-239, title VII, §7811(i)(11), Dec. 19, 1989, 103 Stat. 2411.)

#### AMENDMENTS

1989—Par. (2). Pub. L. 101-239 struck out “, unless the insurer is subject to tax under section 842(b)” after “or annuity contract”.

1987—Par. (2). Pub. L. 100-203 substituted “section 842(b)” for “section 813”.

1984—Par. (2). Pub. L. 98-369 substituted “section 813” for “section 819”.

1976—Pub. L. 94-455 substituted in par. (1) “4 cents” for “four cents” and “premium paid” for “premium charged”, in pars. (2) and (3) “1 cent” for “one cent” and “premium paid” for “premium charged”, and struck out provision following par. (3) relating to computation of tax on premium paid in lieu of premium charged.

1965—Pub. L. 89-44 inserted last sentence relating to computation of tax on premium paid in lieu of premium charged.

1959—Par. (2). Pub. L. 86-69 substituted “section 819” for “section 816”.

1958—Pub. L. 85-859 substituted “is hereby imposed, on each policy of insurance, indemnity bond, annuity contract, or policy of reinsurance issued by any foreign insurer or reinsurer, a tax” for “shall be imposed a tax on each policy of insurance, indemnity bond, annuity contract, or policy of reinsurance issued by any foreign insurer or reinsurer”.

1956—Par. (2). Act Mar. 13, 1956, substituted “section 816” for “section 807”.

#### EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 7817 of Pub. L. 101-239, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100-203 applicable to taxable years beginning after Dec. 31, 1987, see section 10242(d) of Pub. L. 100-203, set out as a note under section 816 of this title.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, see section 215 of Pub. L. 98-369, set out as an Effective Date note under section 801 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as a note under section 4041 of this title.

#### EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 applicable with respect to policies, bonds, and contracts with respect to which the tax imposed by this section is required to be paid on the basis of a return, see section 804(c) of Pub. L. 89-44, set out as a note under section 4374 of this title.

#### EFFECTIVE DATE OF 1959 AMENDMENT

Amendment by Pub. L. 86-69 applicable only with respect to taxable years beginning after Dec. 31, 1957, see section 4 of Pub. L. 86-69, set out as an Effective Date note under section 381 of this title.

#### EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-859 effective on first day of first calendar quarter which begins more than 60 days after Sept. 2, 1958, see section 1(c) of Pub. L. 85-859.

#### EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act Mar. 13, 1956, applicable only to taxable years beginning after Dec. 31, 1954, see section 6 of act Mar. 13, 1956, set out as a note under section 316 of this title.

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 953, 4372, 4373, 4374 of this title.

### § 4372. Definitions

#### (a) Foreign insurer or reinsurer

For purposes of section 4371, the term “foreign insurer or reinsurer” means an insurer or reinsurer who is a nonresident alien individual, or a foreign partnership, or a foreign corporation. The term includes a nonresident alien individual, foreign partnership, or foreign corporation which shall become bound by an obligation of the nature of an indemnity bond. The term does

not include a foreign government, or municipal or other corporation exercising the taxing power.

**(b) Policy of casualty insurance**

For purposes of section 4371(1), the term “policy of casualty insurance” means any policy (other than life) or other instrument by whatever name called whereby a contract of insurance is made, continued, or renewed.

**(c) Indemnity bond**

For purposes of this chapter the term “indemnity bond” means any instrument by whatever name called whereby an obligation of the nature of an indemnity, fidelity, or surety bond is made, continued, or renewed. The term includes any bond for indemnifying any person who shall have become bound or engaged as surety, and any bond for the due execution or performance of any contract, obligation, or requirement, or the duties of any office or position, and to account for money received by virtue thereof, where a premium is charged for the execution of such bond.

**(d) Insured**

For purposes of section 4371(1), the term “insured” means—

(1) a domestic corporation or partnership, or an individual resident of the United States, against, or with respect to, hazards, risks, losses, or liabilities wholly or partly within the United States, or

(2) a foreign corporation, foreign partnership, or nonresident individual, engaged in a trade or business within the United States, against, or with respect to hazards, risks, or liabilities within the United States.

**(e) Policy of life, sickness, or accident insurance, or annuity contract**

For the purpose of section 4371(2), the term “policy of life, sickness, or accident insurance, or annuity contract” means any policy or other instrument by whatever name called whereby a contract of insurance or an annuity contract is made, continued, or renewed with respect to the life or hazards to the person of a citizen or resident of the United States.

**(f) Policy of reinsurance**

For the purpose of section 4371(3), the term “policy of reinsurance” means any policy or other instrument by whatever name called whereby a contract of reinsurance is made, continued, or renewed against, or with respect to, any of the hazards, risks, losses, or liabilities covered by contracts taxable under paragraph (1) or (2) of section 4371.

(Aug. 16, 1954, ch. 736, 68A Stat. 521; Pub. L. 85-859, title I, §141(a), Sept. 2, 1958, 72 Stat. 1300; Pub. L. 94-455, title XIX, §1904(a)(12), Oct. 4, 1976, 90 Stat. 1812.)

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-455 substituted “section 4371” for “this subchapter”, and inserted provision that term does not include a foreign government, or municipal or other corporation exercising the taxing power.

Subsec. (c). Pub. L. 94-455 substituted “this chapter” for “this subchapter”.

1958—Subsec. (d)(2). Pub. L. 85-859 inserted “against, or” before “with respect to”.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-859 effective on first day of first calendar quarter which begins more than 60 days after Sept. 2, 1958, see section 1(c) of Pub. L. 85-859.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 4371 of this title.

**§ 4373. Exemptions**

The tax imposed by section 4371 shall not apply to—

**(1) Effectively connected items**

Any amount which is effectively connected with the conduct of a trade or business within the United States unless such amount is exempt from the application of section 882(a) pursuant to a treaty obligation of the United States.

**(2) Indemnity bond**

Any indemnity bond required to be filed by any person to secure payment of any pension, allowance, allotment, relief, or insurance by the United States, or to secure a duplicate for, or the payment of, any bond, note, certificate of indebtedness, war-saving certificate, warrant or check, issued by the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 522; Pub. L. 85-859, title I, §141(a), Sept. 2, 1958, 72 Stat. 1301; Pub. L. 94-455, title XIX, §1904(a)(12), Oct. 4, 1976, 90 Stat. 1813; Pub. L. 100-647, title I, §1012(q)(13)(A), Nov. 10, 1988, 102 Stat. 3525.)

AMENDMENTS

1988—Par. (1). Pub. L. 100-647 amended par. (1) generally, substituting provisions relating to effectively connected items for provisions relating to domestic agent.

1976—Par. (1). Pub. L. 94-455 substituted “State, or in the District of Columbia, within” for “State, Territory, or District of the United States within”.

1958—Pub. L. 85-859 reenacted section without change.

EFFECTIVE DATE OF 1988 AMENDMENT

Section 1012(q)(13)(B) of Pub. L. 100-647 provided that: “The amendment made by subparagraph (A) [amending this section] shall apply with respect to premiums paid after the date 30 days after the date of the enactment of this Act [Nov. 10, 1988].”

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as a note under section 4041 of this title.

**§ 4374. Liability for tax**

The tax imposed by this chapter shall be paid, on the basis of a return, by any person who makes, signs, issues, or sells any of the documents and instruments subject to the tax, or for whose use or benefit the same are made, signed, issued, or sold. The United States or any agency or instrumentality thereof shall not be liable for the tax.

(Aug. 16, 1954, ch. 736, 68A Stat. 522; Pub. L. 85-859, title I, §141(a), Sept. 2, 1958, 72 Stat. 1301;

Pub. L. 89-44, title VIII, §804(a)(1), (2), June 21, 1965, 79 Stat. 160; Pub. L. 94-455, title XIX, §1904(a)(12), Oct. 4, 1976, 90 Stat. 1813.)

#### PRIOR PROVISIONS

For provisions of prior sections 4375, 4381 to 4384, see Prior Provisions note preceding section 4371 of this title.

#### AMENDMENTS

1976—Pub. L. 94-455 substituted in section catchline “Liability for tax” for “Payment of tax” and in text provisions relating to payment of tax on basis of a return and to tax-exempt status of United States and its agencies and instrumentalities for provisions relating to placing of stamps on any policy, indemnity bond, or annuity contract referred to in section 4371 and to regulation by Secretary that tax be paid on basis of a return.

1965—Pub. L. 89-44 substituted “Payment of tax” for “Affixing of stamps” in section catchline, and inserted sentence authorizing Secretary or his delegate to provide by regulation for payment on basis of a return of tax imposed by section 4371.

1958—Pub. L. 85-859 reenacted section without change.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as a note under section 4041 of this title.

#### EFFECTIVE DATE OF 1965 AMENDMENT

Section 804(c) of Pub. L. 89-44 provided that: “The amendments made by subsection (a) [amending this section] shall take effect on July 1, 1965. The amendments made by subsection (b) [amending section 4371 of this title] shall apply with respect to policies, bonds, and contracts with respect to which the tax imposed by section 4371 of the Code is required to be paid on the basis of a return.”

#### DETERMINATION OF PARTNERSHIP AS CONTINUING OR TERMINATED PARTNERSHIP

Section 141(b) of Pub. L. 85-859 mandated that only changes in the partnership occurring on or after the effective date specified in section 1(c) of Pub. L. 85-859 shall be taken into account in the determination of whether a partnership is a continuing or terminated one.

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 4371, 7270 of this title.

### CHAPTER 35—TAXES ON WAGERING

Subchapter	Sec. <sup>1</sup>
A. Tax on wagers .....	4401
B. Occupational tax .....	4411
C. Miscellaneous provisions .....	4421

#### CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 6103, 6419 of this title; title 25 section 2719.

#### Subchapter A—Tax on Wagers

Sec.	
4401.	Imposition of tax.
4402.	Exemptions.
4403.	Record requirements.
4404.	Territorial extent.
4405.	Cross references.

#### SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in section 4412 of this title.

<sup>1</sup> Section numbers editorially supplied.

### § 4401. Imposition of tax

#### (a) Wagers

##### (1) State authorized wagers

There shall be imposed on any wager authorized under the law of the State in which accepted an excise tax equal to 0.25 percent of the amount of such wager.

##### (2) Unauthorized wagers

There shall be imposed on any wager not described in paragraph (1) an excise tax equal to 2 percent of the amount of such wager.

#### (b) Amount of wager

In determining the amount of any wager for the purposes of this subchapter, all charges incident to the placing of such wager shall be included; except that if the taxpayer establishes, in accordance with regulations prescribed by the Secretary, that an amount equal to the tax imposed by this subchapter has been collected as a separate charge from the person placing such wager, the amount so collected shall be excluded.

#### (c) Persons liable for tax

Each person who is engaged in the business of accepting wagers shall be liable for and shall pay the tax under this subchapter on all wagers placed with him. Each person who conducts any wagering pool or lottery shall be liable for and shall pay the tax under this subchapter on all wagers placed in such pool or lottery. Any person required to register under section 4412 who receives wagers for or on behalf of another person without having registered under section 4412 the name and place of residence of such other person shall be liable for and shall pay the tax under this subchapter on all such wagers received by him.

(Aug. 16, 1954, ch. 736, 68A Stat. 525; Pub. L. 85-859, title I, §151(a), Sept. 2, 1958, 72 Stat. 1304; Pub. L. 93-499, §3(a), Oct. 29, 1974, 88 Stat. 1550; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 97-362, title I, §109(a), Oct. 25, 1982, 96 Stat. 1731.)

#### AMENDMENTS

1982—Subsec. (a). Pub. L. 97-362 substituted provision that there shall be imposed on any wager authorized under the law of the State in which accepted an excise tax equal to 0.25 percent of the amount of such wager and that there shall be imposed on any other wager an excise tax equal to 2 percent of the amount of such wager for provision that there be imposed on wagers, as defined in section 4421, an excise tax equal to 2 percent of the amount thereof.

1976—Subsec. (b). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1974—Subsec. (a). Pub. L. 93-499 substituted “2 percent” for “10 percent”.

1958—Subsec. (c). Pub. L. 85-859 made all persons required to register under section 4412 of this title who receive wagers for or on behalf of another person without having registered under section 4412 of this title the name and place of residence of such other person liable for the tax on all such wagers received by them.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Section 109(c)(1) of Pub. L. 97-362 provided that: “The amendment made by subsection (a) [amending this section] shall take effect on January 1, 1983.”

#### EFFECTIVE DATE OF 1974 AMENDMENT

Section 3(d)(1) of Pub. L. 93-499 provided that: “The amendments made by this section [enacting section

4424 and amending this section and section 4411 of this title] take effect on December 1, 1974, and shall apply only with respect to wagers placed on or after such date.”

#### EFFECTIVE DATE OF 1958 AMENDMENT

Section 151(b) of Pub. L. 85-859 provided that: “The amendment made by subsection (a) [amending this section] shall apply with respect to wagers received after the date of the enactment of this Act [Sept. 2, 1958].”

#### CROSS REFERENCES

Imposition of occupational tax, see section 4411 of this title.

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 4411 of this title.

### § 4402. Exemptions

No tax shall be imposed by this subchapter—

#### (1) Parimutuels

On any wager placed with, or on any wager placed in a wagering pool conducted by, a parimutuel wagering enterprise licensed under State law,

#### (2) Coin-operated devices

On any wager placed in a coin-operated device (as defined in section 4462 as in effect for years beginning before July 1, 1980), or on any amount paid, in lieu of inserting a coin, token, or similar object, to operate a device described in section 4462(a)(2) (as so in effect), or

#### (3) State-conducted lotteries, etc.

On any wager placed in a sweepstakes, wagering pool, or lottery which is conducted by an agency of a State acting under authority of State law, but only if such wager is placed with the State agency conducting such sweepstakes, wagering pool, or lottery, or with its authorized employees or agents.

(Aug. 16, 1954, ch. 736, 68A Stat. 525; Pub. L. 85-859, title I, §152(b), Sept. 2, 1958, 72 Stat. 1305; Pub. L. 89-44, title IV, §405(a), title VIII, §813(a), June 21, 1965, 79 Stat. 149, 170; Pub. L. 94-455, title XII, §1208(a), Oct. 4, 1976, 90 Stat. 1709; Pub. L. 95-600, title V, §521(c)(1), Nov. 6, 1978, 92 Stat. 2884.)

#### REFERENCES IN TEXT

Section 4462, referred to in par. (2), was repealed by Pub. L. 95-600, title V, §521(b), Nov. 6, 1978, 92 Stat. 2884.

#### AMENDMENTS

1978—Par. (2). Pub. L. 95-600 substituted “(as defined in section 4462 as in effect for years beginning before July 1, 1980)” for “with respect to which an occupational tax is imposed by section 4461” and “(as so in effect), or” for “if an occupational tax is imposed with respect to such device by section 4461, or”.

1976—Par. (3). Pub. L. 94-455, among other changes, substituted in heading “State-conducted lotteries, etc.” for “State-conducted sweepstakes.”, and struck out provision that no tax be imposed on any wager placed in a sweepstakes, wagering pool, or lottery in which the ultimate winners are determined by the results of a horse race.

1965—Par. (2). Pub. L. 89-44, §405(a), substituted “section 4462(a)(2),” for “section 4462(a)(2)(B).”.

Par. (3). Pub. L. 89-44, §813(a), added par. (3).

1958—Par. (2). Pub. L. 85-859 inserted provisions exempting from the tax amounts paid to operate a device described in section 4462(a)(2)(B), if an occupational tax

is imposed with respect to such device by section 4461 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-600, title V, §521(d)(2), Nov. 6, 1978, 92 Stat. 2885, provided that: “The amendments made by subsections (b) [repealing sections 4461 to 4464 of this title] and (c) [amending this section and section 4901 of this title] shall apply with respect to years beginning after June 30, 1980.”

#### EFFECTIVE DATE OF 1976 AMENDMENT

Section 1208(c)(1) of Pub. L. 94-455 provided that: “The amendment made by subsection (a) [amending this section] shall apply with respect to wagers placed after March 10, 1964”.

#### EFFECTIVE DATE OF 1965 AMENDMENT

Section 701(c)(2) of Pub. L. 89-44 provided in part that: “The amendments made by sections 403 [amending sections 4461 and 4462 of this title] (relating to occupational tax on coin-operated devices) and 404 [repealing sections 4471 to 4474] (relating to occupational tax on bowling alleys, billiard and pool tables), and by subsections (a) [amending this section], (b) [amending section 4901 of this title] and (d) [amending section 4914 of this title] of section 405 (relating to technical and conforming changes) shall apply on and after July 1, 1965.”

Section 813(b) of Pub. L. 89-44 provided that: “The amendment made by subsection (a) [amending this section] shall apply with respect to wagers placed after March 10, 1964.”

#### EFFECTIVE DATE OF 1958 AMENDMENT

Section 152(c) of Pub. L. 85-859, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by subsections (a) and (b) [amending this section and section 4462 of this title] shall take effect on the effective date specified in section 1(c) of this Act [the first day of the first calendar quarter beginning more than 60 days after Sept. 2, 1958]. In the case of the year beginning July 1, 1958, where the trade or business on which the tax is imposed under section 4461 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] was commenced before such effective date, the tax imposed for such year solely by reason of the amendment made by subsection (a)—

“(1) shall be the amount reckoned proportionately from such effective date through June 30, 1959, and

“(2) shall be due on, and payable on or before, the last day of the month the first day of which is such effective date.”

### § 4403. Record requirements

Each person liable for tax under this subchapter shall keep a daily record showing the gross amount of all wagers on which he is so liable, in addition to all other records required pursuant to section 6001(a).

(Aug. 16, 1954, ch. 736, 68A Stat. 525.)

### § 4404. Territorial extent

The tax imposed by this subchapter shall apply only to wagers

(1) accepted in the United States, or

(2) placed by a person who is in the United States

(A) with a person who is a citizen or resident of the United States, or

(B) in a wagering pool or lottery conducted by a person who is a citizen or resident of the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 525.)

**§ 4405. Cross references**

**For penalties and other administrative provisions applicable to this subchapter, see sections 4421 to 4423, inclusive; and subtitle F.**

(Aug. 16, 1954, ch. 736, 68A Stat. 526.)

**Subchapter B—Occupational Tax**

Sec.	
4411.	Imposition of tax.
4412.	Registration.
4413.	Certain provisions made applicable.
4414.	Cross references.

**SUBCHAPTER REFERRED TO IN OTHER SECTIONS**

This subchapter is referred to in sections 6806, 7262 of this title.

**§ 4411. Imposition of tax****(a) In general**

There shall be imposed a special tax of \$500 per year to be paid by each person who is liable for the tax imposed under section 4401 or who is engaged in receiving wagers for or on behalf of any person so liable.

**(b) Authorized persons**

Subsection (a) shall be applied by substituting “\$50” for “\$500” in the case of—

- (1) any person whose liability for tax under section 4401 is determined only under paragraph (1) of section 4401(a), and
- (2) any person who is engaged in receiving wagers only for or on behalf of persons described in paragraph (1).

(Aug. 16, 1954, ch. 736, 68A Stat. 527; Pub. L. 93-499, §3(b), Oct. 29, 1974, 88 Stat. 1550; Pub. L. 97-362, title I, §109(b), Oct. 25, 1982, 96 Stat. 1731.)

**AMENDMENTS**

1982—Pub. L. 97-362 designated existing provisions as subsec. (a), in subsec. (a), as so designated, substituted “liable for the tax imposed” for “liable for tax”, and added subsec. (b).

1974—Pub. L. 93-499 substituted “\$500” for “\$50”.

**EFFECTIVE DATE OF 1982 AMENDMENT**

Section 109(c)(2) of Pub. L. 97-362 provided that: “The amendment made by subsection (b) [amending this section] shall take effect on July 1, 1983.”

**EFFECTIVE DATE OF 1974 AMENDMENT**

Amendment by Pub. L. 93-499 effective Dec. 1, 1974, and applicable only with respect to wagers placed on or after such date, see section 3(d)(1) of Pub. L. 93-499, set out as a note under section 4401 of this title.

**PERSONS ENGAGED IN ACTIVITIES ON DECEMBER 1, 1974, REQUIRING PAYMENT OF TAX; PERSONS PAYING TAX AND REGISTERING BEFORE DECEMBER 1, 1974**

Section 3(d)(2) of Pub. L. 93-499, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “(A) Any person who, on December 1, 1974, is engaged in an activity which makes him liable for payment of the tax imposed by section 4411 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as in effect on such date) shall be treated as commencing such activity on such date for purposes of such section and section 4901 of such Code.

“(B) Any person who, before December 1, 1974.—

“(i) became liable for and paid the tax imposed by section 4411 of the Internal Revenue Code of 1986 (as in effect on July 1, 1974) for the year ending June 30, 1975, shall not be liable for any additional tax under such section for such year, and

“(ii) registered under section 4412 of such Code (as in effect on July 1, 1974) for the year ending June 30, 1975, shall not be required to reregister under such section for such year.”

**CROSS REFERENCES**

General provisions relating to occupational taxes, see section 4901 et seq. of this title.

Posting occupational tax stamps, see section 6806 of this title.

**SECTION REFERRED TO IN OTHER SECTIONS**

This section is referred to in sections 4901, 4903, 4907 of this title.

**§ 4412. Registration****(a) Requirement**

Each person required to pay a special tax under this subchapter shall register with the official in charge of the internal revenue district—

- (1) his name and place of residence;
- (2) if he is liable for tax under subchapter A, each place of business where the activity which makes him so liable is carried on, and the name and place of residence of each person who is engaged in receiving wagers for him or on his behalf; and
- (3) if he is engaged in receiving wagers for or on behalf of any person liable for tax under subchapter A, the name and place of residence of each such person.

(b) if he is engaged in receiving wagers for or on behalf of any person liable for tax under subchapter A, the name and place of residence of each such person.

**(b) Firm or company**

Where subsection (a) requires the name and place of residence of a firm or company to be registered, the names and places of residence of the several persons constituting the firm or company shall be registered.

**(c) Supplemental information**

In accordance with regulations prescribed by the Secretary, the Secretary may require from time to time such supplemental information from any person required to register under this section as may be needful to the enforcement of this chapter.

(Aug. 16, 1954, ch. 736, 68A Stat. 527; Pub. L. 94-455, title XIX, §1906(b)(13)(I), Oct. 4, 1976, 90 Stat. 1835.)

**AMENDMENTS**

1976—Subsec. (c). Pub. L. 94-455 substituted “the Secretary may” for “he or his delegate may”.

**PERSONS PAYING TAX AND REGISTERING BEFORE DECEMBER 1, 1974**

Persons registered before Dec. 1, 1974 under this section (as in effect on July 1, 1974) for the year ending June 30, 1975, not required to reregister under this section for such year, see section 3(d)(2) of Pub. L. 93-499, set out as a note under section 4411 of this title.

**CROSS REFERENCES**

Liability in case of death or change of location, see section 4905 of this title.

Penalty for failure to register, see section 7272 of this title.

**SECTION REFERRED TO IN OTHER SECTIONS**

This section is referred to in sections 4401, 7012, 7272 of this title.

**§ 4413. Certain provisions made applicable**

Sections 4901, 4902, 4904, 4905, and 4906 shall extend to and apply to the special tax imposed by